

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

July 14, 2010

A. Wade Pursell Executive VP and Chief Financial Officer SM Energy Company 1776 Lincoln Street, Suite 700 Denver, Colorado 80203

Re: SM Energy Company

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 24, 2010

File No. 1-31539

Dear Mr. Pursell:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director